

INFORMATION PAPER

ATJA

June 2006

SUBJECT: Bottled Water

1. **Purpose.** To provide general information regarding the fiscal rules pertaining to expenditure of government funds for bottled water.
2. **Discussion.** The general rule is that appropriated funds are not available to purchase food or drink for government employees. The reason is that the cost of food is a personal expenses that an employee, and not the taxpayer, is expected to bear. Since bottled drinking water for employees is ordinarily considered a personal expense, appropriated funds may be used to purchase bottled drinking water for employees only upon a showing of necessity.
3. The Comptroller General of the United States has found “necessity” to be established, for example, where the available drinking water has been analyzed by appropriate authorities and found to pose a health risk. See B-301152, May 28, 2003 (Without question, an agency may use appropriated funds to satisfy basic fundamental needs such as potable water, clean air, and sufficient light).

However in Clarence Maddox -- Relief of Liability for Improper Payments for Bottled Water, B-303920 (March 21, 2006), the Comptroller General found an expenditure of \$485 for bottled water improper because no analysis of the drinking water was performed. The Comptroller made this finding despite “ongoing concerns” by the certifying official, Mr. Maddox, “about environmental issues in the Courthouse, which has had ongoing sewer and plumbing problems.”

4. Use of Non-appropriated funds. Non-appropriated funds may only be expended as set forth in AR 215-1. These exceptions should be narrowly construed and if not expressly permitted, the expenditure is prohibited.
5. This information paper discussed exceptions to the general rule that prohibits the use of appropriated and non-appropriated funds for the purchase of bottled water. It is simply an overview and designed to provide familiarization with this area. This information paper should not be construed as authoritative. Questions regarding fiscal matters should be always addressed to the Directorate of Resource Management. Fiscal law issues should be addressed to the Office of the Staff Judge Advocate.